

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 147 – SB 138

February 17, 2009

SUMMARY OF BILL: Increases, from 20 to 25 days, the time frame for a wholesale beer distributor to notify the Department of Revenue after commencing such operations within the state.

ESTIMATED FISCAL IMPACT:

MINIMAL

Assumptions:

- No change in the number of registered beer distributors.
- No impact on registration fee collections or enforcement actions resulting from a five-day increase.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James W. White". The signature is fluid and cursive.

James W. White, Executive Director

/cce